PTAX-324 Application for Senior Citizens Homestead Exemption

Step 1: Complete the following information

1. Property owner's name

2. Street address of homestead property
   City ___________________________   IL   State ___________   ZIP ___________

3. Daytime phone ___________________________

Send notice to (if different than above)

4. Name

5. Mailing address
   City ___________________________   State ___________   ZIP ___________

6. Daytime phone ___________________________

Write your date of birth ______/_____/______

Step 2: Complete eligibility information

7. Check your type of residence.
   - Single-family dwelling
   - Duplex
   - Townhome
   - Condominium
   - Apartment
   - Other

   a. Is the residence operated as a cooperative?  [ ] Yes [ ] No

   b. Is the residence a life care facility under the Life Care Facilities Act?  [ ] Yes [ ] No

8. On January 1 were you the owner of record or did you have a legal or equitable interest in this property or did you have a life care contract with a facility under the Life Care Facilities Act?  [ ] Yes [ ] No

   a. If No, write the date you acquired an interest in this property. ______/_____/______

Step 3: Attach proof of ownership

10. On January 1 were you a resident of a facility licensed under the Assisted Living & Shared Housing Act, Nursing Home Care Act, ID/DD Community Care Act, or Specialized Mental Health Rehabilitation Act?  [ ] Yes [ ] No

   a. Write the name and address of the facility.

   b. Was this property occupied by your spouse, who is 65 years of age or older?  [ ] Yes [ ] No

   c. Did this property remain unoccupied?  [ ] Yes [ ] No

12. Check the type of documentation you are attaching as proof that you are the owner of record or have a legal or equitable interest in the property.
   - Deed
   - Trust agreement
   - Lease
   - Contract for deed
   - Life care contract
   - Other written instrument (specify)

13. Write the date the written instrument was executed. ______/_____/______

14. If known, write the date recorded and the document number.
   ______/_____/______  Document number __________

Step 4: Sign below

I state that to the best of my knowledge, the information on this application is true, correct, and complete.

Property owner's or authorized representative's signature
   ______/_____/______

PTAX-324 Front (R-04/13)
Form PTAX-324 General Information

What is the Senior Citizens Homestead Exemption?
The senior citizens homestead exemption (35 ILCS 200/15-170) provides for an annual $5,000 reduction in the equalized assessed value of the property that you

- own or have a leasehold interest in,
- occupy as your principal residence during the assessment year, and
- are liable for the payment of property taxes.

Note: You may receive a pro-rata senior citizens homestead exemption if property is first occupied as your principal residence after January 1 of any assessment year.

Who is eligible?
To qualify for the senior citizens homestead exemption you must

- be 65 years of age or older during the assessment year,
- own or have a legal or equitable interest in the property on which a single family residence is occupied as your principal residence during the assessment year, and
- be liable for the payment of the property taxes.

If you previously received a senior citizens homestead exemption and now reside in a facility licensed under the Assisted Living and Shared Housing Act, Nursing Home Care Act, or ID/DD (intellectually disabled/developmentally disabled) Community Care Act, or Specialized Mental Health Rehabilitation Act, you are still eligible to receive this exemption provided

- your property is occupied by your spouse, who is 65 years of age or older, or
- your property remains unoccupied during the assessment year.

A resident of a cooperative apartment building qualifies for this exemption if the resident is the owner of record of a legal or equitable interest in the property, occupies it as a principal residence, and is liable by contract for the payment of property taxes.

Note: A resident of a cooperative apartment building who has a leasehold interest does not qualify for this exemption.

A resident of a life care facility qualifies for this exemption if the resident has a life care contract with the owner of the facility and is liable for the payment of property taxes as required under the Life Care Facilities Act (210 ILCS 40/1 et seq.).

When and where must I file?
Contact your chief county assessment officer (CCAO) at the address and telephone number shown below to verify any due date for filing this application in your county.

File this form with the CCAO at the address shown below. Once approved to receive this exemption, you may be required to file Form PTAX-329, Certificate of Status-Senior Citizens Homestead Exemption, annually if your CCAO requires such verification.

Note: You may be required to provide additional documentation.

What if I need additional assistance?
If you need additional assistance with this form, please contact your CCAO.

Note: Contact your CCAO for information on how you designate another person to receive a duplicate of a property tax delinquency notice for your property.

If you have any questions, please call:
(217) 285-2382

Mail your completed Form PTAX-324 to:
Cindy A. Shaw, Pike County Chief County Assessment Officer
121 E. Washington Suite 1
Mail address
Pittsfield, IL 62363

Official use. Do not write in this space.

Date received

- Approved — Full Year
- Approved — Pro-rata
Pro-rata exemption date / / Year

- Denied
Reason for denial

Board of Review action date / / Year